show nothing further than an assumption that the effect of abolishing the octroi tax would be to double or treble the house tax. What I venture to suggest is that an expert enquiry be made in two or three typical municipalities for the purpose of determining exactly what rates of direct taxation would be necessary if the octroi were to be abolished.

I should like to make one or two brief remarks on the subject of this enquiry. In the first place, I would invite attention to the fact, that, while agricultural land bears the chief burden of taxation in the State, land cropped with houses bears less burden than any other form of property, and therefore is a very suitable subject for taxation. In the second place, a house tax, except in the case of the very poor, who can be exempted, is the most appropriate way of adjusting taxation to the circumstances of the individual. In the third place, an increase, even if it were of a hundred per cent, would still leave the house-tax very low in comparison with most other countries, and in the fourth place, there are many towns in which a large increase could be made in the yield by means of a proper valuation without any increase in the rate at all. What I should like therefore to see is a careful valuation, by independent Revenue Officers delegated for the purpose, of two or three of the towns in which there has been the longest interval since the last revision. The expense involved in such a valuation would not be thrown away, since no doubt the municipal authorities concerned would be ready subsequently to revise their valuations in the light of it.

In the next place, I should like to see the question of the tax on professions or circumstances or shops or factories examined on a comprehensive basis. Whatever the name given, I would bring all these under a single tax. As has already been suggested under the head of a terminal tax, a large manufacturing concern might perhaps pay with reference to output. The members of the professions and the larger shop-keepers could best pay on the basis of the income-tax returns. For the small shop-keepers there would be a shop-tax, which would be an extension of the profession tax to the smaller classes of traders. If it is suggested that this would be difficult to assess and collect, I would point out that a tax of the kind is already being assessed and collected throughout Eastern India and that for many years the income-tax was levied over the whole of British India on incomes down to Rs. 500 per annum.

If an estimate of this nature could be made for two or three typical municipalities, I believe it would be found that at least the amount of money now realised could be realised without any such alarming increase in the rates as has been anticipated, with a considerable decrease in the cost of collection and a more considerable decrease in the indirect cost to the people, who now pay with their taxes the recognised mamuls to the octroi staff.

*No. D.* 9717—*Uni.* 335-28-2, *dated* 22*nd March* 1929.

Under section 9 Clause (4) (d) of the Mysore University Regulation No. V of 1916 as amended from time to time, His Highness the Chancellor is pleased to nominate Mr. P. Mahadevayya, B.A., B.L., Legal Remembrancer and Secretary to Government, Law Department, as a Fellow of the Mysore University *vice* Dr. B. Mahomed Usmon, resigned.

*No. D.* 9856—*J. S.* 15-28-4, *dated* 27*th March* 1929.

It is notified for general information that in accordance with the rules under section 144 of the Mysore Companies Regulation VIII of 1917, the Government of His Highness the Maharaja are pleased to sanction the grant of a temporary auditor's certificate to

1. Name : Mr. P. Narasimhachar, B.A.
2. Address : Accountant, Comptroller's Office, now working in the Executive Engineer's Office, Hassan Division.
3. Languages accounts in which the holder is entitled to audit. — English and Kannada

*No. D.* 9481—*Edn.* 774-28-3, *dated* 15*th March* 1929.

Under section 4 of the Land Acquisition Regulation, 1894, as amended from time to time, it is hereby notified that the property described hereunder is required for a public purpose, *viz.*, for the construction of a school building at Kundur.

Under section 5A, it is directed that any person interested in the said property, may within 30 days after the issue of this notification, prefer objections, if any, thereto, to the Deputy Commissioner, in writing after which no objections will be heard.

A plan of the property will be available for inspection in the Office of the Deputy Amildar, Alur Sub-Taluk.

| District | Taluk | Hobli | Name of khatedar or owner | Anubhavadar (if any) or other persons interested in the property | Survey No. or Municipal No. | Whether dry, wet or garden | Total extent | Kharab | Extent now required | | Boundaries | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Extent | Assessment | East | West | North | South |
| Hassan | Alur Sub-Taluk | Kundur | (1) Rangegowda, (2) Gavegowda, (3) Hanumegowda, (4) Ranga. | Thimmegowda | 167 | Dry | 1 acre and 7 guntas | .... | 44 guntas | Re. 0-4-0 | Survey No. 164 | Portion of Survey No. 167 | Portion of Survey No. 167 | Road |

By Order,
N. RAMA RAO,
*Secretary to Government,*
*Development Departments.*

## GENERAL SECRETARIAT.

*No. L.* 6281—*V. P.* 64-28-5, *dated* 25*th March* 1929.

Under section 48 (1) of Land Acquisition Regulation of 1894, as amended form time to time, Government are pleased to withdraw from the acquisition of 2 acres and 13 guntas of land in Survey No. 87 of Vodeyandahalli in T.-Narsipur Taluk which was notified for acquisition in Government Notification No. L. 73—L. B. 41-24-173, dated 3rd July 1925 in connection with the shifting of the Talkad Town, as it is now reported that the land is not required for the said purpose.

By Order,
B. NARAYANASWAMI IYENGAR,
Offg. *General Secretary to Government.*

## FINANCIAL SECRETARIAT.

*No. Fl.* 7131—*Ex.* 5-28-16, *dated* 21*st March* 1929.

Under sections 17 (f) and 29 (f) of the Mysore Excise Regulation No. V. of 1901 as amended from time to time and in exercise of all other powers enabling them in this behalf, the Government of His Highness the Maharaja of Mysore are pleased to prescribe a rate of duty of Rs. 6-8-0 per gallon and a minimum retail selling price of annas four per dram of arrack in the whole of the Bangalore Taluk area with effect from 1st July 1929.

*No. Fl.* 7142—*Ex.* 18-28-30, *dated* 20—22*nd March* 1929.

The term of the elected members of the Chamarajnagar Excise Licensing Board having expired, Government are pleased to approve of the election from the Town Municipal Council to the Excise Licensing Board of Messrs. Sanganabasappa and B. S. Venkata Nagappa Setty.

By Order,
B. SRINIVASA IYENGAR,
*Secretary to Government,*
*Financial Department.*